

## ABSTRACT

In a regenerator to be formed by winding a resin film (8) into a cylindrical shape, a dimple (10) is formed on a surface of the resin film (8) by subjecting the resin film (8) in itself to plastic deformation, either by stamping or by laser beam irradiation.

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Thereafter, the resin film (8) is stacked. The dimple (10) provides a gap between layers of the stacked resin film (8) to be a flow passage for a working gas. Thus, a regenerator of high heat exchange efficiency is provided with ease and at low cost.